



February 20, 2015

SENATE BILL No. 288

DIGEST OF SB 288 (Updated February 17, 2015 1:47 pm - DI 73)

Citations Affected: IC 6-1.1.

Synopsis: Local government budget notices. Specifies that a political subdivision or the appropriate fiscal body may also publish in one or more newspapers the budget information required to be submitted to the department of local government finance's computer gateway.

Effective: Upon passage.

Glick, Breaux, Randolph

January 8, 2015, read first time and referred to Committee on Local Government.
January 29, 2015, amended; reassigned to Committee on Tax and Fiscal Policy.
February 19, 2015, amended, reported favorably — Do Pass.

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February 20, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 288

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014,
2 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 3. (a) The proper officers of a political
4 subdivision shall formulate its estimated budget and its proposed tax
5 rate and tax levy on the form prescribed by the department of local
6 government finance and approved by the state board of accounts. ~~The~~
7 ~~political subdivision or appropriate fiscal body; if the political~~
8 ~~subdivision is subject to section 20 of this chapter; shall (before~~
9 ~~January 1, 2015) at least ten (10) days before the public hearing; give~~
10 ~~notice to taxpayers of:~~
11 (1) ~~the estimated budget;~~
12 (2) ~~the estimated maximum permissible levy;~~
13 (3) ~~the current and proposed tax levies of each fund; and~~
14 (4) ~~the amounts of excessive levy appeals to be requested.~~
15 The political subdivision or appropriate fiscal body shall ~~also state the~~
16 ~~time and place at which the political subdivision or appropriate fiscal~~

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body will hold a public hearing on these the items The political subdivision or appropriate fiscal body shall (before January 1, 2015) publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14; and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. **listed in subdivision (1).** The political subdivision, or appropriate fiscal body **if the political subdivision is subject to section 20 of this chapter,** shall submit this the following information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department:

(1) The information required by the department concerning:

(A) the estimated budget;

(B) the estimated maximum permissible levy;

(C) the current and proposed tax levies of each fund; and

(D) the amounts of excessive levy appeals to be requested.

(2) Information concerning the date, time, and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivision (1).

The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section. **In addition, the political subdivision or appropriate fiscal body may also publish in one (1) or more newspapers the information required to be submitted to the department's computer gateway under this subsection. If the political subdivision or appropriate fiscal body also chooses to publish the information in a newspaper, the published information must also include the Internet address at which the official version of the information required to be submitted to the department's computer gateway is available and the telephone number through which taxpayers may request copies of that information.**

(b) For taxes due and payable in 2015 and 2016, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the



1 information under subsection (a) is available and the telephone number
 2 through which taxpayers may request copies of a political subdivision's
 3 information under subsection (a). If only one (1) newspaper is
 4 published in the county, publication in that newspaper is sufficient. The
 5 department of local government finance shall prescribe the notice.
 6 Notice under this subsection shall be published before September 14.
 7 Counties may seek reimbursement from the political subdivisions
 8 within their legal boundaries for the cost of the notice required under
 9 this subsection. The actions under this subsection shall be completed
 10 in the manner prescribed by the department.

11 (c) The board of directors of a solid waste management district
 12 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
 13 conduct the public hearing required under subsection (a):

- 14 (1) in any county of the solid waste management district; and
- 15 (2) in accordance with the annual notice of meetings published
- 16 under IC 13-21-5-2.

17 (d) The trustee of each township in the county shall estimate the
 18 amount necessary to meet the cost of township assistance in the
 19 township for the ensuing calendar year. The township board shall adopt
 20 with the township budget a tax rate sufficient to meet the estimated cost
 21 of township assistance. The taxes collected as a result of the tax rate
 22 adopted under this subsection are credited to the township assistance
 23 fund.

24 (e) A political subdivision for which any of the information under
 25 subsection (a) is not (before January 1, 2015) published and is not
 26 submitted to the department's computer gateway in the manner
 27 prescribed by the department shall have its most recent annual
 28 appropriations and annual tax levy continued for the ensuing budget
 29 year.

30 (f) If a political subdivision or appropriate fiscal body timely
 31 publishes (before January 1, 2015) and timely submits the information
 32 under subsection (a) but subsequently discovers the information
 33 contains a typographical error, the political subdivision or appropriate
 34 fiscal body may request permission from the department to submit
 35 amended information to the department's computer gateway and
 36 (before January 1, 2015) to publish the amended information. However,
 37 such a request must occur not later than seven (7) days before the
 38 public hearing held under subsection (a). Acknowledgment of the
 39 correction of an error shall be posted on the department's computer
 40 gateway and communicated by the political subdivision or appropriate
 41 fiscal body to the fiscal body of the county in which the political
 42 subdivision and appropriate fiscal body are located.



1 **SECTION 2. An emergency is declared for this act.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 288, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 3, line 13, after "hearing." insert "**This subsection expires January 1, 2021.**".

Page 4, line 9, after "subdivision." insert "**This subsection expires January 1, 2021.**".

Page 4, delete lines 10 through 42, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** at least ten (10) days before the public hearing, give notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these items. The political subdivision or appropriate fiscal body shall ~~(before January 1, 2015)~~ **(before January 1, 2021)** publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. The political subdivision shall submit this information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies



of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) For taxes due and payable in ~~2015 and~~ 2016, **2017, 2018, 2019, 2020, and 2021**, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is **also** available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

(c) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not ~~(before January 1, 2015)~~ **(before January 1, 2021)** published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes ~~(before January 1, 2015)~~ **(before January 1, 2021)** and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political



subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and ~~(before January 1, 2015)~~ **(before January 1, 2021)** to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located."

Delete page 5.

Page 6, delete lines 1 through 8.

Page 8, line 18, after "2015)" insert "**(before January 1, 2021)**".

Page 8, line 39, after "2015)" insert "**(before January 1, 2021)**".

Page 8, line 39, reset in roman "and before the submission".

Page 9, line 17, after "2015)" insert "**(before January 1, 2021)**".

Page 9, line 17, reset in roman "and before the submission".

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 288 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 6, Nays 0.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 288, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 1 through 16, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-17-3, AS AMENDED BY P.L.183-2014, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. ~~The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall (before~~

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January 1, 2015) at least ten (10) days before the public hearing, give notice to taxpayers of:

- (1) the estimated budget;
- (2) the estimated maximum permissible levy;
- (3) the current and proposed tax levies of each fund; and
- (4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these the items. The political subdivision or appropriate fiscal body shall (before January 1, 2015) publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice: **listed in subdivision (1).** The political subdivision, **or appropriate fiscal body if the political subdivision is subject to section 20 of this chapter,** shall submit ~~this~~ **the following** information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department:

- (1) The information required by the department concerning:**
 - (A) the estimated budget;**
 - (B) the estimated maximum permissible levy;**
 - (C) the current and proposed tax levies of each fund; and**
 - (D) the amounts of excessive levy appeals to be requested.**
- (2) Information concerning the date, time, and place at which the political subdivision or appropriate fiscal body will hold a public hearing on the items described in subdivision (1).**

The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section. **In addition, the political subdivision or appropriate fiscal body may also publish in one (1) or more newspapers the information required to be submitted to the department's computer gateway under this subsection. If the political subdivision or appropriate fiscal body also chooses to publish the information in a newspaper,**



the published information must also include the Internet address at which the official version of the information required to be submitted to the department's computer gateway is available and the telephone number through which taxpayers may request copies of that information.

(b) For taxes due and payable in 2015 and 2016, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

(c) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may conduct the public hearing required under subsection (a):

- (1) in any county of the solid waste management district; and
- (2) in accordance with the annual notice of meetings published under IC 13-21-5-2.

(d) The trustee of each township in the county shall estimate the amount necessary to meet the cost of township assistance in the township for the ensuing calendar year. The township board shall adopt with the township budget a tax rate sufficient to meet the estimated cost of township assistance. The taxes collected as a result of the tax rate adopted under this subsection are credited to the township assistance fund.

(e) A political subdivision for which any of the information under subsection (a) is not (before January 1, 2015) published and is not submitted to the department's computer gateway in the manner prescribed by the department shall have its most recent annual appropriations and annual tax levy continued for the ensuing budget year.

(f) If a political subdivision or appropriate fiscal body timely publishes (before January 1, 2015) and timely submits the information under subsection (a) but subsequently discovers the information contains a typographical error, the political subdivision or appropriate fiscal body may request permission from the department to submit



amended information to the department's computer gateway and (before January 1, 2015) to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located."

Delete pages 2 through 8.

Page 9, delete lines 1 through 36.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 288 as printed January 30, 2015.)

HERSHMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

